

Hearing Date and Time: May 31, 2007 at 10:00 a.m.  
Response Date and Time: May 24, 2007 at 4:00 p.m.

OFFICE OF THE ILLINOIS  
ATTORNEY GENERAL  
Revenue Litigation Bureau  
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Attorney for Creditor/Claimant  
Illinois Department of Revenue

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In Re:	)	Chapter 11
	)	
DELPHI CORPORATION, et. al.,	)	Case No. 05-44481
	)	
Debtors.	)	(Jointly Administered)
	)	

**CREDITOR ILLINOIS DEPARTMENT OF REVENUE'S**  
**RESPONSE TO DEBTOR'S THIRTEENTH**  
**OMNIBUS OBJECTION TO CLAIMS**

NOW COMES the Creditor/Claimant, the Illinois Department of Revenue, by and through its' attorney, Lisa Madigan, Attorney General of and for the State of Illinois, and for its' Response to Debtor's Thirteenth Omnibus Objection to Claims respectfully offers the following:

1. That on or about January 3, 2007, the Creditor, the Illinois Department of Revenue, filed a claim for taxes in the afore-referenced Bankruptcy matter currently pending in the United States Bankruptcy Court for the Southern District of New York.
2. That said claim for taxes arose as a result of the Debtor's income-producing

business activities in the State of Illinois during the tax years 2002 and 2003.

3. That the amount of the Illinois Department of Revenue's claims was derived directly from the Debtors' Illinois tax returns for the years 2002 and 2003, which were amended by the Debtor on August 29, 2006, approximately thirty days after the expiration of the claims bar date, to report certain Federal changes to the Debtors' income.
4. That these amended returns established an admitted liability for each tax year in the exact amounts as referenced in the Departments' claim dated January 3, 2007.
5. That no payment accompanied these amended returns that were prepared and submitted by the Debtor.
6. That the Illinois Department of Revenue had no way of determining the amount of any potential claim against the Debtor until the Debtor's amended returns were filed, some three years after the date that the original returns were due, and approximately one month after the expiration of the claims bar date.
7. That the Illinois Department of Revenue had no reason to file a protective claim prior to the expiration of the claims bar date, as the Department had no idea that the Debtor owed additional taxes to the State of Illinois until the filing of the Debtor's amended 2002 and 2003 returns revealed otherwise.
8. That as the delay in determining the Debtor's tax liability was occasioned by the Debtor itself, the Creditor/Claimant, the Illinois Department of Revenue, should not be penalized by having its' claim disallowed as being untimely when the claim amount could not be conclusively established until the Debtor filed amended Illinois tax returns to properly memorialize certain federal changes to the Debtor's income.

WHEREFORE the Creditor/Claimant, the Illinois Department of Revenue, respectfully prays that the Honorable Court overrule the Debtors' Thirteenth Omnibus Objection to Claims as the same addresses Claim Numbered 16470 of the Illinois Department of Revenue, allowing the said claim as filed, and for such other and further relief as this Court deems proper and just under the circumstances.

Dated: Springfield, Illinois  
May 23, 2007

The Illinois Department of Revenue,  
Creditor/Claimant

By: Lisa Madigan

Attorney General of and for the State of  
Illinois.

/s/ William M. Katich  
William M. Katich  
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**CERTIFICATE OF SERVICE**

WILLIAM M. KATICH, certifies that he is an Assistant Attorney General of the State of Illinois employed in the Office of Lisa Madigan, Attorney General of and for the State of Illinois; that he is authorized to make this certificate; that on May 23, 2007, he deposited a true and accurate copy of the foregoing instrument entitled **The Illinois Department of Revenue's Response to Debtor's Thirteenth Omnibus Objection to Claims** in the City of Springfield, State of Illinois, with postage prepaid and properly addressed to the following at their regular business addresses:

Delphi Corporation  
5725 Delphi Drive  
Troy, Michigan 48098

Attn: General Counsel

Skadden, Arps, Slate, Meagher & Flom  
333 West Wacker Drive  
Suite 2100  
Chicago, Illinois 60606

Attn: John Wm. Butler  
John K. Lyons  
Joseph N. Wharton

Honorable Robert D. Drain  
United States Bankruptcy judge  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
Room 610  
New York, New York 10004

And that additionally true and accurate copies were also served through the Bankruptcy Court's electronic notification system to all individuals appearing of record on the electronic matrix maintained in this case.

/s/ William M. Katich  
Assistant Attorney General

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